DUKE ENERGY CAROLINAS, LLC

Energy Credits
Variable Rate
Distribution
Based on 2020 -2021 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	4.09	3.50	2.32	3.09	6.20	2.85	2.33	2.85	2.07
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.04	1.04	1.02	1.03	1.03	1.03	1.02	1.02	1.02
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.38	3.74	2.46	3.30	6.53	3.03	2.47	3.01	2.19

Energy Credits
5 Year Fixed Rates
Distribution
Based on 2020-2024 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	3.90	3.74	2.24	3.22	4.84	3.41	2.30	2.93	1.99
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.04	1.04	1.02	1.03	1.03	1.03	1.02	1.02	1.02
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.18	4.00	2.38	3.43	5.11	3.61	2.44	3.09	2.11

Energy Credits
10 Year Fixed Rates
Distribution
Based on 2020-2029 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	4.29	4.20	2.45	4.74	4.36	3.92	2.55	3.22	2.16
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.04	1.04	1.02	1.03	1.03	1.03	1.02	1.02	1.02
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.58	4.48	2.60	5.04	4.61	4.15	2.70	3.39	2.28

Notes
1. From Page 3
2. From Page 9
3. Marginal Loss Factor = 1 / (1 - %)

Based on marginal % losses of: Applies to:	**Distribution level Interconnections** Transmission Losses (Incl Step Up and Step down Transformer)	**Transmission level Interconnections** Step Up Transformer Losses
1_DEC_Summer_Prem-Peak	3.842%	0.171%
2_DEC_Summer_PM-Peak	3.561%	0.158%
3_DEC_Summer_OffPeak	2.061%	0.092%
4 DEC Winter Prem-Peak	3.360%	0.149%
5_DEC_Winter_AM-Peak	2.752%	0.122%
6 DEC Winter PM-Peak	2.723%	0.121%
7_DEC_Winter_OffPeak	2.080%	0.092%
8 DEC Shoulder Peak	2.065%	0.092%
9_DEC_Shoulder_OffPeak	1.522%	0.068%

DUKE ENERGY CAROLINAS, LLC

Energy Credits
Variable Rate
Transmission
Based on 2020 -2021 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	4.09	3.50	2.32	3.09	6.20	2.85	2.33	2.85	2.07
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.0017	1.0016	1.0009	1.0015	1.0012	1.0012	1.0009	1.0009	1.0007
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.22	3.62	2.41	3.19	6.36	2.95	2.42	2.95	2.16

Energy Credits
5 Year Fixed Rates
Transmission
Based on 2020-2024 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	3.90	3.74	2.24	3.22	4.84	3.41	2.30	2.93	1.99
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.0017	1.0016	1.0009	1.0015	1.0012	1.0012	1.0009	1.0009	1.0007
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.02	3.86	2.33	3.32	4.97	3.52	2.39	3.03	2.08

Energy Credits
10 Year Fixed Rates
Transmission
Based on 2020-2029 Costs
Cents per KWH

	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
1. Avoided Energy Cost (Note 1)	4.29	4.20	2.45	4.74	4.36	3.92	2.55	3.22	2.16
2. Working Capital Factor (Note 2)	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3. Marginal Loss Factor (Note 3)	1.0017	1.0016	1.0009	1.0015	1.0012	1.0012	1.0009	1.0009	1.0007
4. SC Generating Excise Tax	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
5. Energy Credits (L1*L2*L3)+L4	4.42	4.33	2.55	4.87	4.49	4.05	2.65	3.33	2.25

Notes
1. From Page 3
2. From Page 9
3. Marginal Loss Factor = 1 / (1 - % loss/100)

Based on marginal % losses of: Applies to:	**Distribution level Interconnections** Transmission Losses (Incl Step Up and Step down Transformer)	**Transmission level Interconnections** Step Up Transformer Losses
1_DEC_Summer_Prem-Peak	3.842%	0.171%
2 DEC Summer PM-Peak	3.561%	0.158%
3_DEC_Summer_OffPeak	2.061%	0.092%
4_DEC_Winter_Prem-Peak	3.360%	0.149%
5_DEC_Winter_AM-Peak	2.752%	0.122%
6_DEC_Winter_PM-Peak	2.723%	0.121%
7_DEC_Winter_OffPeak	2.080%	0.092%
8_DEC_Shoulder_Peak	2.065%	0.092%
9 DEC Shoulder OffPeak	1.522%	0.068%

DUKE ENERGY CAROLINAS, LLC

Avoided Energy Costs

Year	1_DEC_Summer _Prem-Peak	2_DEC_Summer _PM-Peak	3_DEC_Summer _OffPeak	4_DEC_Winter _ Prem-Peak	5_DEC_Winter _ AM-Peak	6_DEC_Winter _ PM-Peak	7_DEC_Winter _ OffPeak	8_DEC_Shoulder _Peak	9_DEC_Shoulder _OffPeak
	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)	(Cents/KWH)
2020	[redacted]								
2021									
2022									
2023									
2024									
2025									
2026									
2027									
2028									
2029									
2 Year Present Value	7.44	6.37	4.21	5.61	11.26	5.18	4.24	5.18	3.77
Levelized Value	4.09	3.50	2.32	3.09	6.20	2.85	2.33	2.85	2.07
5 Year Present Value	16.16	15.50	9.29	13.32	20.04	14.12	9.53	12.12	8.26
Levelized Value	3.90	3.74	2.24	3.22	4.84	3.41	2.30	2.93	1.99
10 Year Present Value	30.67	30.06	17.56	33.88	31.21	28.07	18.26	23.03	15.47
Levelized Value	4.29	4.20	2.45	4.74	4.36	3.92	2.55	3.22	2.16

Notes:

1. Present values and levelized values are derived using a discount rate of 6.61%

2. Energy costs include emission costs

3. Energy Hour definition:

(Period definitions are stated in terms of hour-ending)

Energy Periods	DEC					DEP				
		AM Period		PM Period			AM Period		PM Period	
	Months	Peak	Premium Peak	Peak	Premium Peak	Months	Peak	Premium Peak	Peak	Premium Peak
Summer Weekdays	Jun - Sept			13-16, 21-22	17-20	Jun - Sept			14-16, 21	17-20
Winter Weekdays	Dec - Feb	6, 10	7-9	18-22		Dec - Feb	5-6, 10-11	7-9	19-22	
Shoulder Weekdays	Mar - May, Oct - Nov	7-10		17-23		Mar - May, Oct - Nov	6-10		18-23	

Off-Peak energy hours are all weekend hours, and all weekday hours not designated as On Peak and Premium Peak by season.

DUKE ENERGY CAROLINAS, LLC

Capacity Credits
Variable Rate
Based on 2020 -2021 Costs

	Distribution (Note 6)	Transmission (Note 6)	
1. Avoided Capacity Cost Present Value of 2020-2021 (Note 1)	$0	$0	Redact
2. Monthly Avoided Capacity Cost L1 x (A/P) (Note 2)	$0	$0	Redact
3. Annual Avoided Capacity Cost L2 x 12 months	$0	$0	Redact

SEASONAL CREDITS (Note 3)	Summer Months PM	Winter Months AM	Winter Months PM	Summer Months PM	Winter Months AM	Winter Months PM	
4. Seasonal Allocation (Note 4)	10%	68%	22%	10%	68%	22%	
5. Seasonal Allocation of annual capacity cost L3 x L4	$0	$0	$0	$0	$0	$0	Redact
6. Rating -MW (Note 5)	237	237	237	237	237	237	
7. Seasonal Capacity Credit ($/KW) L5/L6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Redact
8. Seasonal Peak Hours	248	363	363	248	363	363	
9. Seasonal Capacity Credits (cents/KWH) L7/L8 * 100	0.00	0.00	0.00	0.00	0.00	0.00	

Notes

1. From Page 7

2. Ordinary annuity factor where i = 1.0661 ^(1/12)-1) * 100 = 0.5346%
   and n = 24 months

3. Capacity Hour Definition:

(Period definitions are stated in terms of hour-ending)

Capacity Hours	DEC			DEP		
		AM Period	PM Period		AM Period	PM Period
	Months	On Peak	On Peak	Months	On Peak	On Peak
Summer	Jul-Aug		17-20	Jul-Aug		17-20
Winter	Dec - Mar	7-9	19-21	Dec - Mar	7-9	19-21

4. Based on LOLH

5. Rating for new combustion turbine

6. $ in 000s except as noted

DUKE ENERGY CAROLINAS, LLC

Capacity Credits
5 Year Fixed Long-Term Rate
Based on 2020 -2024 Costs

	Distribution (Note 6)	Transmission (Note 6)	
1. Avoided Capacity Cost Present Value of 2020-2024 (Note 1)	$0	$0	Redact
2. Monthly Avoided Capacity Cost L1 x (A/P) (Note 2)	$0	$0	Redact
3. Annual Avoided Capacity Cost L2 x 12 months	$0	$0	Redact

SEASONAL CREDITS (Note 3)	Summer Months PM	Winter Months AM	Winter Months PM	Summer Months PM	Winter Months AM	Winter Months PM	
4. Seasonal Allocation (Note 4)	10%	68%	22%	10%	68%	22%	
5. Seasonal Allocation of annual capacity cost L3 x L4	$0	$0	$0	$0	$0	$0	Redact
6. Rating -MW (Note 5)	237	237	237	237	237	237	
7. Seasonal Capacity Credit ($/KW) L5/L6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Redact
8. Seasonal Peak Hours	248	363	363	248	363	363	
9. Seasonal Capacity Credits (cents/KWH) L7/L8 * 100	0.00	0.00	0.00	0.00	0.00	0.00	

Notes

1. From Page 7

2. Ordinary annuity factor where i = 1.0661 ^(1/12)-1) * 100 = 0.5346%
   and n = 60 months

3. Capacity Hour Definition:

(Period definitions are stated in terms of hour-ending)

Capacity Hours	DEC			DEP		
		AM Period	PM Period		AM Period	PM Period
	Months	On Peak	On Peak	Months	On Peak	On Peak
Summer	Jul-Aug		17-20	Jul-Aug		17-20
Winter	Dec - Mar	7-9	19-21	Dec - Mar	7-9	19-21

4. Based on LOLH

5. Rating for new combustion turbine

6. $ in 000s except as noted

DUKE ENERGY CAROLINAS, LLC

Capacity Credits
10 Year Fixed Long-Term Rate
Based on 2020 -2029 Costs

	Distribution (Note 6)	Transmission (Note 6)	
1. Avoided Capacity Cost Present Value of 2020-2029 (Note 1)	$37,181	$36,145	Redact
2. Monthly Avoided Capacity Cost L1 x (A/P) (Note 2)	$421	$409	Redact
3. Annual Avoided Capacity Cost L2 x 12 months	$5,047	$4,906	Redact

SEASONAL CREDITS (Note 3)	Summer Months PM	Winter Months AM	Winter Months PM	Summer Months PM	Winter Months AM	Winter Months PM	
4. Seasonal Allocation (Note 4)	10%	68%	22%	10%	68%	22%	
5. Seasonal Allocation of annual capacity cost L3 x L4	$505	$3,432	$1,110	$491	$3,336	$1,079	Redact
6. Rating -MW (Note 5)	237	237	237	237	237	237	
7. Seasonal Capacity Credit ($/KW) L5/L6	$2.13	$14.48	$4.68	$2.07	$14.08	$4.55	Redact
8. Seasonal Peak Hours	248	363	363	248	363	363	
9. Seasonal Capacity Credits (cents/KWH) L7/L8 * 100	0.86	3.99	1.29	0.83	3.88	1.25	

Notes

1. From Page 7

2. Ordinary annuity factor where i = 1.0661 ^(1/12)-1) * 100 = 0.5346%
   and n = 120 months

3. Capacity Hour Definition:

(Period definitions are stated in terms of hour-ending)

Capacity Hours	DEC			DEP		
		AM Period	PM Period		AM Period	PM Period
	Months	On Peak	On Peak	Months	On Peak	On Peak
Summer	Jul-Aug		17-20	Jul-Aug		17-20
Winter	Dec - Mar	7-9	19-21	Dec - Mar	7-9	19-21

4. Based on LOLH

5. Rating for new combustion turbine

6. $ in 000s except as noted

DUKE ENERGY CAROLINAS, LLC

Annual Avoided Capacity Costs

Year	Distribution: Annual Capacity Cost (2019 $000s)	Distribution: Annual Capacity Cost Nominal $000s)	Transmission: Annual Capacity Cost (2019 $000s)	Transmission: Annual Capacity Cost Nominal $000s)	
2020	$0	$0	$0	$0	
2021	$0	$0	$0	$0	
2022	$0	$0	$0	$0	
2023	$0	$0	$0	$0	
2024	$0	$0	$0	$0	
2025	$0	$0	$0	$0	
2026	[redacted]				(Note 3)
2027					
2028					
2029					
2 Year Present Value (Note 2)		$0		$0	
5 Year Present Value (Note 2)		$0		$0	
10 Year Present Value (Note 2)		$37,181		$36,145	

Notes

1. Annual Capacity Cost (Nominal $) = Annual Capacity Cost ('19 $) escalated at an annual rate of 1.37%
   Annual escalation starts in 2020
2. Present values are derived using a discount rate of 6.61%
3. Capacity value is included starting with the first year of capacity need

DUKE ENERGY CAROLINAS, LLC

Capacity Cost for Determination
of Capacity Credits

(2019 $000s)

	Distribution	Transmission
1. Installed Combustion Turbine Cost (Note 1)	[redacted]	
2. Combustion Turbine Fixed Charge Rate (Note 2)	7.64%	7.64%
3. Annual Combustion Turbine Carrying Cost (L1*L2)	[redacted]	
4. General Plant Factor (Note 4)	1.84%	1.84%
5. Adjusted Annual Combustion Turbine Carrying Cost (L3 + (L3*L4)	[redacted]	
6. Combustion Turbine Fixed O&M Expenses	[redacted]	
7. Working Capital Factor (Note 3)	1.0494	1.0494
8. Subtotal (L5+(L6*L7))	[redacted]	
9. Performance Adjustment Factor	1.05	1.05
10. Marginal Loss Factor (Note 5)	1.0300	1.0013
11. Annual Capacity Cost (L8*L9*L10)	[redacted]	

Notes

1. Cost for new combustion turbine based on EIA data (adjusted)

2. Real levelized carrying charge rates applicable to new combustion turbine installed cost

3. From Page 9

4. From Page 10

5. Distribution:
   Based on marginal % loss of:
   On Peak 2.914% Loss factor = (1/(1 - On Peak loss%))
   Transmission:
   Step-Up Transformer Loss: 0.130% Loss factor = (1/(1 - Step up loss%))

DUKE ENERGY CAROLINAS, LLC

Allowance For Working Capital
($ 000)

	2014	2015	2016	2017	2018	Source (Note 4)
1. Materials & Supplies (Production)	$577,324	$622,149	$597,521	$555,915	$549,468	P 227, L7
2. Fuel Stock	$406,194	$491,480	$290,784	$229,301	$220,761	P 227, L1
3. Production O&M	$3,168,137	$2,970,332	$2,890,843	$2,882,558	$2,838,364	P 320-323, L80
4. Burned Fuel Cost And PP (Note 1)	$2,143,778	$1,886,485	$1,795,273	$1,821,593	$2,001,979	pg 320-323, L5,25,45, 63, 76
5. Nonfuel Production O&M (L3-L4)	$1,024,359	$1,083,847	$1,095,570	$1,060,965	$836,385	
6. Nonfuel Related Allowance For Working Capital L1 x 8.62% (Note 2)	$49,751	$53,614	$51,491	$47,906	$47,351	
7. Allowance For Working Capital As a % Of Nonfuel Production O&M L6/L5	4.86%	4.95%	4.70%	4.52%	5.66%	
8. 5 Year Average For Working Capital as a % of Nonfuel Production O&M						4.94%
9. Fuel Related Allowance for Working Capital L2x 8.62% (Note 2)	$35,004	$42,353	$25,058	$19,760	$19,024	
10. Allowance For Working Capital As a % Of Burned Fuel L9/L4	1.63%	2.25%	1.40%	1.08%	0.95%	
11. 5 Year Average For Working Capital as a % of Burned Fuel					1.46%	
12. Weighted Average For Working Capital For Fuel and O&M (Note 3)						1.70%

Notes:

1. Steam Fuel + Nuclear Fuel + Other Fuel + Purchased Power
2. Pre-Tax Rate of Return on Capital
3. Weights Based on Average Breakdown of Avoided Cost Between Fuel and Variable O&M
   Fuel: 93%
   Variable O&M: 7%
   Weighted Average = (Average Line 8 * Variable O&M Weight) + (Average Line 11 * Fuel Weight)
4. Data From FERC Form 1, Annual Issues

DUKE ENERGY CAROLINAS, LLC

General / Intangible Plant Loading Factor
($ 000)

Description	2014	2015	2016	2017	2018	Source (Note 2)
1. Electric Plant in Service (Note 1)	33,169,465	34,918,053	36,784,265	38,254,507	41,087,210	P 206-7, L 104-ARO
2. General Plant	843,853	884,359	902,961	1,121,529	1,212,054	P 206-7, L 90
3. Intangible Plant	565,795	730,607	817,550	943,491	986,751	P 204-5, L 5
4. Plant in Service Adj for Gen/ Int Plant	$31,759,818	$33,303,086	$35,063,754	$36,189,487	$38,888,405	
Functionalized Plant Balances						
5. Production Demand (Note 1)	18,762,125	19,625,143	20,742,029	20,969,006	22,749,854	P 206-7, L 46
6. Transmission	3,205,808	3,406,750	3,568,697	3,874,751	4,052,747	P 206-7, L 58
7. Distribution	9,791,885	10,271,193	10,753,028	11,345,730	12,085,804	P 206-7, L 75

2017 Unit Cost Functionaliz	General	Intangible	
Production Demand	3%	44%	Unit Cost Analysis for 2017 COS
Transmission	12%	5%	Unit Cost Analysis for 2017 COS
Distribution	41%	23%	Unit Cost Analysis for 2017 COS

Gen / Int Plant Adder (Note 3)	2014	2015	2016	2017	2018	Average
Production Demand	1.44%	1.75%	1.85%	2.12%	2.05%	1.84%
Transmission	4.15%	4.30%	4.29%	4.81%	4.93%	4.50%
Distribution	4.83%	5.13%	5.16%	5.93%	5.95%	5.40%

Notes
1. Values are net of ARO-related balances FF1 pg 206-7 (Lines 15,24,34,44,57,74,98)
2. Data From FERC Form 1, Annual Issues
3. Formula:

$$\frac{(\text{General Plant} \times \text{General Plant Unit Cost Functionalization \%})}{\text{Functionalized Plant Balance}} + \frac{(\text{Intangible Plant} \times \text{Intangible Plant Unit Cost Functionalization \%})}{/(\text{Functionalized Plant Balance})}$$